



**AMERICAN
STOCK EXCHANGE**
Equities Options ETFs

ceef Amx

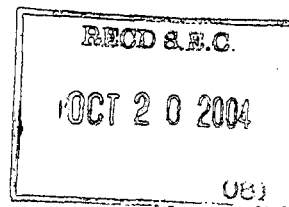


1-32300

American Stock Exchange
86 Trinity Place
New York, NY 10006

October 20, 2004

Mr. Brian Johnson
Branch Chief
Filer Support 2
Office of Filing Information
Securities and Exchange Commission
Judiciary Plaza
450 Fifth Street, NW
Washington, D.C. 20549



Dear Mr. Johnson:

This is to certify that on October 19, 2004 the American Stock Exchange, Inc. (the "Exchange") received from SmartPros Ltd. (the "Registrant"), a copy of the Registrant's application on Form 8-A for the registration of the following securities:

Units, each consisting of three shares of Common Stock and
one and one-half Common Stock Purchase warrants

Common Stock, par value \$.0001 per share

Common Stock Purchase Warrants

We further certify that the above described securities have been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

Bryan Fischer

Bryan Fischer
Director
Listing Qualifications Department

cc: Herbert Scholl

PROCESSED

OCT 22 2004

THOMSON
FINANCIAL